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A N N U A L

R E P O R T

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C A L I F O R N I A   T A X   E D U C A T I O N   C O U N C I L

## STATEMENT OF MISSION

*In order to provide for the public benefit, the mission of the California Tax Education Council is to establish professional tax education standards, approve tax education providers who comply with these standards, and facilitate tax preparer compliance.*

—CALIFORNIA TAX EDUCATION COUNCIL

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## INTRODUCTION

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*The California Tax Education Council (CTEC) is the organization that registers non-exempt paid preparers, the second largest segment of tax preparation professionals serving California consumers.*

*Anyone who, for a fee, assists with or prepares a State or Federal income tax return, excluding CPAs, Attorneys and Enrolled Agents or their employees, must be registered with CTEC.*

*The responsibility for approving tax schools was transferred by the California State Legislature and the Governor from the California Department of Consumer Affairs to CTEC effective July 1, 1997. The Council is a nonprofit quasi public benefit corporation made up of CTEC Registered Tax Preparers, as well as appointees from nonprofit and for-profit organizations which represent tax professionals. Representatives to the Council are appointed as described in Section 22251 of the California Business & Professions Code.*

*The Council is charged with providing a list of approved curriculum providers, approving providers of tax education, verifying education and registering tax preparers who must also obtain a bond.*

CALIFORNIA TAX EDUCATION COUNCIL

P.O. Box 2890    SACRAMENTO, CA 95812-2890    1-877-850-CTEC (2832)

WWW.CTEC.ORG



## MESSAGE FROM THE CHAIR

It is an honor to begin my first term as Council Chair the same year CTEC celebrates its 10th anniversary. Having served as a CTEC board member since the Council's early years, I experienced much of the challenges and accomplishments it took to help establish what is now considered a triumph in California's "grand experiment" to privatize a state program.

Despite early obstacles, board members showed undying dedication during those first formative years, traveling throughout California to hold meetings where discussions and development of CTEC policy and procedures were formulated.

Our primary concern has always been to protect the public. Every task accomplished and every decision made was centered on one focus: To protect the public by ensuring non-exempt paid preparers are registered, educated and bonded.

Since CTEC's inception in 1997, we have maintained a \$25 annual registration fee, seen the number of registrants almost double in size, created the CRTTP designation to easily identify CTEC

Registered Tax Preparers, invested in online technology, as well as established the most comprehensive standards for tax schools California has ever seen.

Over the years there have been several legislative changes, most notably the partnership with CTEC and the California Franchise Tax Board (FTB) to identify and penalize unregistered preparers.

As the new Council Chair, I look forward to leading CTEC as it steps into a new phase. After 10 years, no longer is CTEC an "experiment," but rather an established organization serving California consumers.

The success of CTEC would not have occurred without the support of the California State Legislature, the dedication of the volunteers who serve on the Council, CTEC's administrative staff, and of course, the support and professionalism of our CRTTPs.

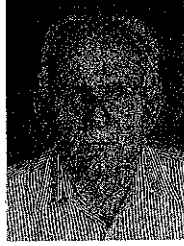
Thanks to each and every participant for making the "grand experiment" not only work, but flourish.

William Geideman, Chairman

## 2006 - 2007 COUNCIL MEMBERS



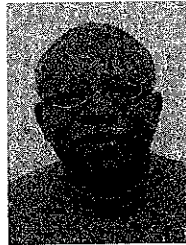
**WILLIAM GEIDEMAN**  
*Chairman*  
Appointed by:  
National Association of  
Enrolled Agents



**DAVID PUGH**  
*Treasurer*  
CTEC Registered Tax  
Preparer  
Ventura



**JACQUELINE MARAZZI**  
*Secretary*  
Appointed by:  
National Association of  
Tax Practitioners



**JOHN BISHOP**  
CTEC Registered Tax Preparer  
Oakland



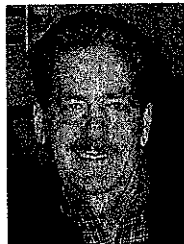
**FRANK CABRERA**  
Appointed by:  
H & R Block  
Tax Services, Inc.



**C. LESTER CRAWFORD**  
CTEC Registered Tax  
Preparer  
Los Angeles



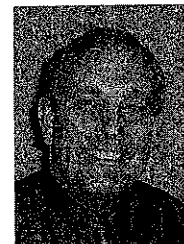
**STEVEN DESDIER**  
Appointed by:  
National Society of  
Accountants



**KENNETH HACKETT**  
Appointed by:  
Liberty Tax Service  
2005-2007



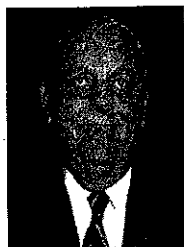
**MARYBETH LAMUNYON-JONES**  
CTEC Registered Tax Preparer  
Lemoore



**SCOTT LAWRENCE**  
CTEC Registered Tax Preparer  
Whittier



**S. ELAINE LYTLETON**  
Appointed by: CA Society of  
Accounting & Tax  
Professionals



**JOHN OLIVER**  
Appointed by: Mission  
Society of Enrolled Agents



**ED REDROW**  
Appointed by: Jackson  
Hewitt Tax Services



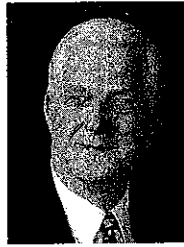
**WILLIAM REILLY**  
Appointed by: California  
Society of Enrolled Agents

## 2006 - 2007 COUNCIL MEMBERS

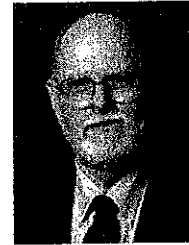
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LYNNE SHUPP  
CTEC Registered Tax  
Preparer  
Roseville



WALTER C. THOMAS  
Appointed by: East Bay  
Association of Enrolled  
Agents, Inc.



JIM WRIGHT  
Appointed by:  
California Society of Tax  
Consultants, Inc.

## 2006 - 2007 GOVERNMENT AGENCY REPRESENTATIVES

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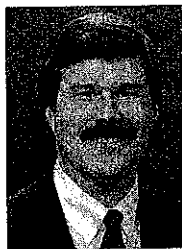
RUTH MOORE  
Representative of the  
California Franchise Tax Board



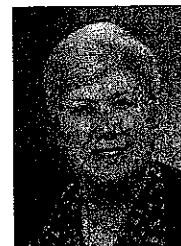
NEKI M. JONES  
Representative of the  
Internal Revenue Service

## 2006 - 2007 CTEC ADMINISTRATIVE STAFF

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CHARLES L. COLE



CELESTE H. HERITAGE

# TEN YEARS *of* ACHIEVEMENT

It all started January 1, 1997, with the creation of the California Tax Education Council (CTEC). The Tax Preparers Act was passed by the California Legislature and signed by the Governor in 1996. It was the "grand experiment"—to privatize the regulation of tax schools and registration of thousands of tax preparers in the State of California. The registration of tax preparers and the regulation of tax schools were transferred from the California Department of Consumer Affairs to a new private tax industry council. No funds were allocated to the Council, and no staff existed to carry out the workload. The Council required tax preparers to complete specific qualifying and continuing education requirements, as well as maintain a \$5,000 surety bond. The legislative charge was very clear, the Council was to be more efficient, effective and provide better service than any previous effort had achieved.

It has been ten years since CTEC was tasked with the responsibility of overseeing the Tax Preparers Act. The Council met the challenge head on and has achieved significant successes and accomplishments over the years.

## IMPROVED CURRICULUM STANDARDS

Legislation enacted in January 2001 gave CTEC the sole responsibility for approving tax education schools. One of the upper-

most priorities of the Council has been to make sure—through time, effort and resources—that the education received by CTEC Registered Tax Preparers (CRTPs) is accurate, relevant and up-to-date. The process of drafting education standards occurred almost immediately upon the establishment of the Council. Periodic reviews of courses offered by CTEC approved providers ensure those providers continue to meet the education standards required by CTEC. Currently, CTEC has 122 approved education providers. By providing CRTPs with education that meets high standards, CTEC is attempting to protect consumers from needless and costly errors made by uneducated preparers.

## HEIGHTENED PUBLIC AWARENESS

Over the past ten years the Council has invested substantial time and money into developing a public awareness program to educate consumers with regard to the Tax Prepares Act. Ways of informing the public regarding CTEC and CRTPs have included: Network and cable television advertising, radio advertising, bus signs, public service announcements, press releases, media interviews with Council members, brochures, posters, attendance at seminars and other public forums, working with the California Franchise Tax Board to develop brochures listing CTEC and its objectives, and presentations to



# 1997 - 2007

local organizations (Rotary, Lyons, senior citizen groups, etc.). One of the most important public awareness developments occurred with the establishment of a CTEC website. Consumers can go to the site and verify if their tax preparer is registered with CTEC. They can also find "Consumer Tips and Helpful Advice," and through our Non-Compliant Complaint Form, report individuals preparing taxes illegally. CTEC will continue to use whatever methods available to inform consumers regarding the dangers of using illegal preparers and how to identify legal preparers.

## INITIATED ENFORCEMENT

One of the most important successes over the past ten years has been the passage of legislation by the California legislature identifying the California Franchise Tax Board as the state entity designated to enforce the Tax Preparers Act. FTB is CTEC's enforcement arm. The new law gives FTB the ability to levy penalties on individuals who are preparing taxes illegally. The penalty for the first failure to register with CTEC is \$2,500. If after 90 days an individual still has not registered with CTEC, the penalty is increased to \$5,000. Due to California budgetary constraints, CTEC has agreed to financially subsidize FTB for a portion of the costs associated with the implementation of this law. This joint effort between CTEC and

FTB is an excellent example of how public and private entities can work together to ensure the best possible safeguards for California consumers.

## EXPANDED TECHNOLOGY

Since 1999 when CTEC first went "high tech" with the development of a website and online registration, major improvements to the program have been made. Today the CTEC website is a state-of-the-art efficient way for preparers, both renewal and new, to register online. The online registration has gone from a little more than 1,000 preparers registering online in 1999, to over 20,000 registering online during the 2006/2007 renewal cycle. The process has become so streamlined that preparers are constantly commenting on how "easy it is to register online." Even providers are enthused by the system. Bar code technology, which was implemented a few years ago, makes it fast and efficient to electronically send student information to CTEC—less paperwork for the provider, the preparer and CTEC. This technology allows immediate verification of whether or not an individual has taken the required education needed to renew with CTEC or register as a new preparer. When registering online, applicants immediately know their status as to whether or not they can prepare taxes and are in compliance with the law. Technology has certainly brought CTEC a long way in helping to protect California consumers.



## INCREASED REGISTRATIONS

In January 1997 when CTEC took over the former Tax Preparer Program from the California Department of Consumer Affairs, there were approximately 27,000 registered tax preparers in California. As of June 30, 2007, CTEC has registered 40,565 preparers, an increase of over 13,000 preparers in ten years. The following table shows each year's annual registration numbers:

REGISTRATION YEAR	TOTAL REGISTRATIONS
07/01/97-06/30/98	28,831
07/01/98-06/30/99	29,009
07/01/99-06/30/00	29,773
07/01/00-06/30/01	28,444
07/01/01-06/30/02	29,943
07/01/02-06/30/03	32,093
07/01/03-06/30/04	34,391
07/01/04-06/30/05	36,931
07/01/05-06/30/06	39,226
07/01/06-06/30/07	40,565

During most years, CTEC's registration numbers increased, with the most significant increase occurring over the last two years.

# CALIFORNIA TAX EDUCATION COUNCIL REGISTERED TAX PREPARERS

On June 30, 2007, there were 40,565 CRTPs

Alameda	1,594	Lake	54	San Francisco	571
Alpine	1	Lassen	18	San Joaquin	793
Amador	18	Los Angeles	13,208	San Luis Obispo	174
Butte	141	Madera	87	San Mateo	614
Calaveras	25	Marin	157	Santa Barbara	329
Colusa	6	Mariposa	4	Santa Clara	1,653
Contra Costa	1,006	Mendocino	56	Santa Cruz	242
Del Norte	10	Merced	145	Shasta	145
El Dorado	175	Modoc	2	Sierra	1
Fresno	808	Mono	1	Siskiyou	18
Glenn	15	Monterey	289	Solano	559
Humboldt	52	Napa	68	Sonoma	313
Imperial	170	Nevada	52	Stanislaus	625
Inyo	6	Orange	4,468	Sutter	75
Kern	761	Placer	284	Tehama	44
Kings	95	Plumas	17	Trinity	1
		Riverside	2,056	Tulare	272
		Sacramento	1,637	Tuolumne	37
		San Benito	46	Ventura	760
		San Bernardino	2,477	Yolo	103
		San Diego	2,897	Yuba	43

Out of State      287

# SCHOOLS APPROVED FOR CONTINUING EDUCATION

(20 HOURS)

**1040 Financial, Inc.**  
1701 Westwind Dr,  
Ste 112  
Bakersfield, CA 93301  
(888) 342-1040  
(661) 328-1000 (Fax)  
[www.1040financial.com/  
courses.shtml](http://www.1040financial.com/courses.shtml)  
Instructional Method: C, D, I  
CTEC Provider #: 3007

**A&B Office  
Income Tax School**  
2548 W. 7th Street  
Los Angeles, CA 90057  
(213) 365-2109  
(310) 893-6714 (Fax)  
[www.aboffice.com](http://www.aboffice.com)  
Instructional Method: C, D  
CTEC Provider #: 1057

**A+ Tax Educators**  
1081 Camino del Rio  
South, Ste. 213  
San Diego, CA 92108  
(619) 282-6502  
(800) 856-3017 (Fax)  
[www.aplustaxeducators.com](http://www.aplustaxeducators.com)  
Instructional Method: D  
CTEC Provider #: 3035

**AAARANA  
Business Enterprises**  
P.O. Box 227279  
Los Angeles, CA 90022  
(323) 832-0371  
(323) 832-0379 (Fax)  
Instructional Method: C  
CTEC Provider #: 1039

**Active Accounting, Inc**  
P.O. Box 1485  
Anderson, CA 96007  
(530) 378-8083  
(530) 378-8084 (Fax)  
[www.activetaxschool.com](http://www.activetaxschool.com)  
Instructional Method: C, D, I  
CTEC Provider #: 3054

**AES/University of Denver**  
2255 East Evans Avenue,  
Suite 390  
Denver, CO 80208-6239  
(800) 426-8802  
(303) 871-6358 (Fax)  
[www.aes.du.edu](http://www.aes.du.edu)  
Instructional Method: C, D  
CTEC Provider #: 1066

**Allen C Clark  
Financial Services-Income  
Tax School**  
5142 Saviers Road  
Oxnard, CA 93033  
(805) 488-0196  
(805) 488-8655 (Fax)  
Instructional Method: C  
CTEC Provider #: 3009

**American Schools**  
PO Box 5161  
Torrance, CA 90510  
(310) 544-2090  
(310) 377-0511 (Fax)  
[www.americanschoolsonline.com](http://www.americanschoolsonline.com)  
Instructional Method: D  
CTEC Provider #: 1012

**American Tax Institute**  
PO Box 516  
Lawndale, CA 90260-0516  
(888) 370-8766  
(310) 370-8766 (Fax)  
[www.american-tax.us](http://www.american-tax.us)  
Instructional Method: D  
CTEC Provider #: 3024

**Apex Income Tax School**  
12127 Mall Blvd. Ste A-211  
Victorville, CA 92392  
(866) 957-1040  
(760) 955-6434 (Fax)  
[www.apex1040.com](http://www.apex1040.com)  
Instructional Method: C, D  
CTEC Provider #: 3040

**Best in the West  
Education Foundation**  
696 Whiting Street  
Grass Valley, CA 95945  
(530) 477-1426  
(530) 477-0166 (Fax)  
Instructional Method: C  
CTEC Provider #: 2004

**Brass Tax Presentations**  
P. O. Box 28147  
San Diego, CA 92198  
(858) 487-2553  
(858) 487-8245 (Fax)  
[www.brasstax.com](http://www.brasstax.com)  
Instructional Method: C, D  
CTEC Provider #: 1008

**CA Chapter-Nat'l Assn of  
Tax Practitioners**  
1121 E. Ohio Avenue  
Escondido, CA 92025  
(760) 480-0155  
(760) 480-0279 (Fax)  
[www.natptax.com](http://www.natptax.com)  
Instructional Method: C  
CTEC Provider #: 2014

**CA CPA Education  
Foundation**  
1235 Radio Road 2nd Floor  
Redwood City, CA 94065  
(800) 922-5272  
(650) 802-6224 (Fax)  
[www.educationfoundation.org](http://www.educationfoundation.org)  
Instructional Method: C, D  
CTEC Provider #: 2099

**CA Society of Accounting  
& Tax Professionals**  
1734 Bluestone Lane  
Monterey Park, CA 91755  
(800) 894-8995  
(626) 573-1724 (Fax)  
[www.csatp.org](http://www.csatp.org)  
Instructional Method: C  
CTEC Provider #: 1093

**CA Society of  
Enrolled Agents**  
3200 Ramos Circle  
Sacramento, CA 95827  
(916) 366-6646  
(916) 366-6674 (Fax)  
[www.csea.org](http://www.csea.org)  
Instructional Method: C, D  
CTEC Provider #: 1001

**Cabrillo College**  
6500 Soquel Drive (BELA  
Division)  
Aptos, CA 95003  
(831) 662-1914  
(831) 479-5717 (Fax)  
[www.cabrillo.edu](http://www.cabrillo.edu)  
Instructional Method: C  
CTEC Provider #: 2070

**California  
Educational Studies**  
2550 West Main St. #105  
Alhambra, CA 91801  
(626) 457-1879  
(626) 457-8852 (Fax)  
[www.educationalstudies.com](http://www.educationalstudies.com)  
Instructional Method: D, I  
CTEC Provider #: 2089

**California Society of  
Tax Consultants, Inc.**  
2050 W. Chapman, #114  
Orange, CA 92868  
(714) 634-0484  
(714) 634-4975 (Fax)  
[www.cstcsociety.org](http://www.cstcsociety.org)  
Instructional Method: C, D  
CTEC Provider #: 1000

**California Tax Institute**  
5281 Laurel View Circle  
Yorba Linda, CA 92886  
(800) 995-1747  
(714) 777-4267 (Fax)  
[www.caltaxinstitute.com](http://www.caltaxinstitute.com)  
Instructional Method: D  
CTEC Provider #: 1022

**Cal Tax School**  
P.O. Box 370891  
Reseda, CA 91337  
(866) 384-5420  
(888) 230-4233 (Fax)  
[www.caltaxschool.com](http://www.caltaxschool.com)  
Instructional Method: C, D  
CTEC Provider #: 3055

**Cano Educational  
Services**  
12809 Philadelphia St  
Whittier, CA 90601  
(562) 693-0210  
(562) 693-0351 (Fax)  
Instructional Method: C  
CTEC Provider #: 2069

**CCH Incorporated**  
4025 W. Peterson  
Chicago, IL 60646  
(773) 866-3648  
(773) 866-3084 (Fax)  
[www.cchgroup.com](http://www.cchgroup.com)  
Instructional Method: D, I  
CTEC Provider #: 1075

**Central County Regional  
Occupational Program**  
1815 South Ritchey Street  
Santa Ana, CA 92705  
(714) 566-8400  
(714) 566-8496 (Fax)  
[www.ccrop.org](http://www.ccrop.org)  
Instructional Method: C  
CTEC Provider #: 2092

**CFS Tax Software, Inc.**  
1445 Los Angeles Avenue,  
#214  
Simi Valley, CA 93065  
(800) 343-1157  
(805) 522-1157 (Fax)  
[www.taxtools.com](http://www.taxtools.com)  
Instructional Methods: C, D  
CTEC Provider #: 3034

**Chaffey Adult School**  
211 West Fifth Street  
Ontario, CA 91762  
(909) 983-2010  
(909) 983-9916 (Fax)  
[www.chaffeyadulthoodschool.org](http://www.chaffeyadulthoodschool.org)  
Instructional Method: C  
CTEC Provider #: 1089

**Chaffey College**  
5885 Haven Ave.  
Rancho Cucamonga, CA  
91737  
(909) 652-6826  
(909) 652-6825 (Fax)  
[www.chaffey.edu](http://www.chaffey.edu)  
Instructional Method: C  
CTEC Provider #: 2046

**Char's Income Tax Etc.**  
3201 F Street, Space 130  
Bakersfield, CA 93301  
(661) 324-6205  
(661) 324-6228 (Fax)  
Instructional Method: C  
CTEC Provider #: 3033

**ClientWhys, Inc**  
(SharpenUp &  
Krusemark)  
5310 Derry Ave. Suite J  
Agoura Hills, CA 91301  
(800) 442-2477  
(818) 743-0551 (Fax)  
[www.taxcpe.com](http://www.taxcpe.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1044

**Complete Tax Services**  
2662 Bechelli Ln.  
Redding, CA 96002  
(530) 221-8900  
(530) 221-7952 (Fax)  
[www.completetaxonline.com](http://www.completetaxonline.com)  
Instructional Method: C, D, I  
CTEC Provider #: 3050

**Compro Tax**  
5349 Crenshaw Blvd.,  
Ste 103  
Los Angeles, CA 90043  
(323) 292-5812  
(323) 292-5816 (Fax)  
[www.comprotax.com](http://www.comprotax.com)  
Instructional Method: C  
CTEC Provider #: 3013

**Computax**  
PO Box 7943  
Riverside, CA 92513  
(951) 637-0536  
(951) 637-0543 (Fax)  
[www.computaxpro.com](http://www.computaxpro.com)  
Instructional Method: C, D  
CTEC Provider #: 2084

**Computerized Systems  
Company**  
2729 N. Broadway Ste 1  
Los Angeles, CA 90031  
(323) 221-1890  
Instructional Method: D  
CTEC Provider #: 1024

**CPE Solution**  
1911 N. U.S. Hwy. 301,  
STE B-140  
Tampa, FL 33619  
(800) 545 7601  
(813) 662-3563 (Fax)  
[www.cpecredit.com](http://www.cpecredit.com)  
Instructional Method: C, D  
CTEC Provider #: 3063

**Drake Software**  
235 East Palmer Street  
Franklin, NC 28734  
(800) 890-9500  
(828) 349-5713 (Fax)  
[www.drakesoftware.com](http://www.drakesoftware.com)  
Instructional Method: C, D  
CTEC Provider #: 3038

**Edward Jones**  
12555 Manchester Road  
St. Louis, MO 63131-3729  
(314) 515-5848  
(314) 515-5302 (Fax)  
[www.edwardjones.com/  
teamwork](http://www.edwardjones.com/teamwork)  
Instructional Method: I  
CTEC Provider #: 3017

**ExacTax, Inc.**  
2301 W Lincoln Avenue,  
Suite 100  
Anaheim, CA 92802  
(800) 352-3638  
(817) 485-9261 (Fax)  
[www.exactax.com](http://www.exactax.com)  
Instructional Method: C  
CTEC Provider #: 3021

**Fiducial Business  
Centers, Inc.**  
10480 Little Patuxent Pkwy,  
Ste 300  
Columbia, MD 21044  
(866) 343-8242  
(410) 884-6151 (Fax)  
Instructional Method: C, D  
CTEC Provider #: 2026

**Five Star Services**  
1001 W. Carson, Suite P  
Torrance, CA 90502  
(310) 783-0318  
(310) 783-0048 (Fax)  
Instructional Method: C  
CTEC Provider #: 1010

**Franchise Tax Board**  
PO Box 1468  
Sacramento, CA 95812  
(916) 845-0353  
(916) 845-5340 (Fax)  
[www.ftb.ca.gov](http://www.ftb.ca.gov)  
Instructional Method: C  
CTEC Provider #: 3020

**G & E Tax Institute**  
36649 Little Sycamore St.  
Palmdale, CA 93552  
(661) 285-6611  
(661) 285-5734 (Fax)  
[www.g-etaxinstitute.com](http://www.g-etaxinstitute.com)  
Instructional Method: C, D  
CTEC Provider #: 1006

**Gear Up Tax Seminars**  
P.O. Box 966  
Forth Worth, TX 76101  
(800) 231-1860  
(817) 877-3694 (Fax)  
[www.gearup.com](http://www.gearup.com)  
Instructional Method: C, D

**Golden City  
Professional Studies**  
P.O. Box 7125  
Alhambra, CA 91802  
(626) 457-8836  
(626) 457-8852 (Fax)  
[www.goldtax.com](http://www.goldtax.com)  
Instructional Method: D  
CTEC Provider #: 1023

**Golden State Tax  
Training Institute, Inc.**  
PO Box 9010  
Aurora, IL 60898  
(877) 674-9290  
(877) 674-9290 (Fax)  
[www.gstti.com](http://www.gstti.com)  
Instructional Method: D  
CTEC Provider #: 2040

**H & E Lopez Income Tax  
Service**  
910 Chester Ave.  
Bakersfield, CA 93301  
(661) 334-1040  
(661) 334-1046 (Fax)  
Instructional Method: C, D, I  
CTEC Provider #: 3029

**H & R Block Tax  
Services, Inc.**  
7604 Pacific Avenue, 2nd Fl  
Stockton, CA 95207  
(209) 956-3765  
(209) 473-8752 (Fax)  
[www.hrblock.com](http://www.hrblock.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1040

**Heras Income Tax School**  
1316 Wilshire Blvd.  
Los Angeles, CA 90017  
(800) 347-9470  
(323) 644-7500 (Fax)  
[www.HerasTaxSchool.com](http://www.HerasTaxSchool.com)  
Instructional Method: C, D  
CTEC Provider #: 2086

**Inglewood Adult School**  
106 E Manchester,  
Suite 350  
Inglewood, CA 90301  
(310) 330-5225  
(310) 330-5218 (Fax)  
Instructional Method: C  
CTEC Provider #: 1085

**Instant Tax Service**  
11262 Crenshaw Blvd  
Inglewood, CA 90303  
(314) 780-2100  
(310) 465-0171 (Fax)  
[www.instanttaxservice.com](http://www.instanttaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3058

**Intuit (Lacerte)**  
5601 Headquarters Drive  
Plano, TX 75024  
(214) 387-2239  
(214) 387-2910 (Fax)  
[www.lacertesoftware.com/training\\_and\\_cpe/index.cfm](http://www.lacertesoftware.com/training_and_cpe/index.cfm)  
Instructional Methods: C  
CTEC Provider #: 2034

**Internal Revenue Service (IRS)**  
210 E Earle Drive, MS 4779  
Phoenix, AZ 85012  
(602) 207-8249  
(602) 207-8088 (Fax)  
[www.irs.gov](http://www.irs.gov)  
Instructional Method: C  
CTEC Provider #: 1052

**IRS Forums**  
IRS - CL:NP - 1111  
Constitution Ave., NW  
Washington, DC 20224  
(202) 662-5082  
(202) 927-5253 (Fax)  
[www.irs.gov](http://www.irs.gov)  
Instructional Method: C  
CTEC Provider #: 3004

**IRS TEC**  
24000 Avila Road,  
Stop 5300  
Laguna Nigel, CA 92677  
(949) 389-4615  
(949) 389-5007 (Fax)  
[www.irs.gov/taxpros](http://www.irs.gov/taxpros)  
Instructional Method: C  
CTEC Provider #: 1060

**Jackson Hewitt Tax Services**  
3 Sylvan Way, 3rd Floor  
Parsippany, NJ 07054  
(800) 234-1040  
(972) 722-2844 (Fax)  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
Instructional Method: C  
CTEC Provider #: 1009

**Jordan & Jordan Financial**  
32611 North The Old Road  
Castaic, CA 91384  
(661) 257-9620  
(661) 257-0547 (Fax)  
[www.AFinancialConquest.com](http://www.AFinancialConquest.com)  
Instructional Method: C, D  
CTEC Provider #: 1068

**L&R Tax Training School**  
109 West Transit St  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (Fax)  
[www.mdproservice.com/ESCUELATAXES.html](http://www.mdproservice.com/ESCUELATAXES.html)  
Instructional Method: C  
CTEC Provider #: 3016

**Liberty Tax Service**  
1716 Corporate Landing  
Parkway  
Virginia Beach, VA 23454  
(757) 493-8855  
(757) 493-0169 (Fax)  
[www.libertytax.com](http://www.libertytax.com)  
Instructional Method: C  
CTEC Provider #: 2097

**Lopez Tax Service, Inc.**  
1588 Moffett St., Ste. F  
Salinas, CA 93905  
(831) 422-4888  
(831) 422-4844 (Fax)  
[www.lopeztaxservice.com](http://www.lopeztaxservice.com)  
Instructional Method: C, D  
CTEC Provider #: 2080

**Los Angeles Harbor College**  
1111 Figuerora Place  
Wilmington, CA 90744  
(310) 233-4000  
(310) 783-0048 (Fax)  
Instructional Method: C  
CTEC Provider #: 3048

**Los Angeles Southwest College**  
1600 West Imperial Highway  
Los Angeles, CA 90047  
(323) 241-5223  
(323) 241-5330 (Fax)  
[jdudley168@sbcglobal.net](mailto:jdudley168@sbcglobal.net)  
Instructional Method: C  
CTEC Provider #: 3028

**Los Rios Community College District**  
8401 Center Parkway  
Sacramento, CA 95823-5799  
(916) 568-3100 ext. 14004  
(916) 691-7443 (Fax)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
Instructional Method: C  
CTEC Provider #: 3006

**Mr. Income Tax**  
4333 E. Slauson Ave., Ste B  
Maywood, CA 90270  
(323) 560-4500  
(323) 560-4385 (Fax)  
[www.mrincometax.net](http://www.mrincometax.net)  
Instructional Method: C  
CTEC Provider #: 3036

**Mt. Diablo Adult Education**  
1266 San Carlos Ave  
Concord CA 94518  
(925) 685-7340  
(925) 363-9757 (Fax)  
[mdusd.k12.ca.us](http://mdusd.k12.ca.us)  
Instructional Method: C  
CTEC Provider #: 2008

**Mt. San Jacinto College**  
28237 La Piedra Road  
Menifee, CA 92584  
(951) 639-5522  
(951) 301-0368 (Fax)  
[www.msjc.edu](http://www.msjc.edu)  
Instructional Method: D  
CTEC Provider #: 3000

**MTX Financial Inc.**  
8707 Lindley Ave, Ste D.  
Northridge, CA 91325  
(818) 772-2277  
(818) 772-2282 (Fax)  
[www.mtxaccounting.com](http://www.mtxaccounting.com)  
Instructional Method: C  
CTEC Provider #: 3062

**National Association of Tax Professionals**  
PO Box 8002  
Appleton, WI 54912-8002  
(920) 749-1040  
(800) 749-0001 (Fax)  
[www.natptax.com](http://www.natptax.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1067

**National Society of Public Accountants**  
1010 N Fairfax Street  
Alexandria, VA 22314  
(703) 549-6400 ext 1312  
(703) 549-2984 (Fax)  
[www.nsacct.org](http://www.nsacct.org)  
Instructional Method: C, D  
CTEC Provider #: 2094

**National Society of Tax Professionals**  
10818 NE Coxley Dr., Ste A  
Vancouver, WA 98668  
(360) 695-8309  
(360) 695-7115 (Fax)  
[www.nsttp.org](http://www.nsttp.org)  
Instructional Method: C, D  
CTEC Provider #: 2001

**National Tax Training School**  
P.O. Box 767  
Mahwah, NJ 07430  
(201) 684-0828  
(201) 684-0829 (Fax)  
[www.nattax.com](http://www.nattax.com)  
Instructional Method: D  
CTEC Provider #: 1025

**Nava Services Group, Inc.**  
430 N. El Camino Real, Ste D  
San Clemente, CA 92672  
(949) 361-1084  
(949) 361-4396 (Fax)  
[www.navaservices.com](http://www.navaservices.com)  
Instructional Method: C, D  
CTEC Provider #: 3045

**NBI, Inc.**  
PO Box 3067  
Eau Claire, WI 54702  
(715) 835-8525 ext 252  
(715) 835-1405 (Fax)  
[www.nbi-sems.com](http://www.nbi-sems.com)  
Instructional Method: C  
CTEC Provider #: 3001

**Network Electronic Tax Services**  
PO Box 1473  
Upland, CA 91785-1473  
(909) 949-4339  
(909) 944-2590 (Fax)  
Instructional Method: C, D  
CTEC Provider #: 1088

**People's Income Tax, Inc.**  
1801 Libbie Avenue,  
Suite 100  
Richmond, VA 23226-1833  
(804) 204-1040  
(804) 213-4248 (Fax)  
[www.peopletax.com](http://www.peopletax.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1071

**Platinum Professional Studies**  
3020 Old Ranch Parkway,  
Suite 300  
Seal Beach, CA 90740  
(714) 625-1040  
(714) 625-4066 (Fax)  
[www.platinumprostudies.com](http://www.platinumprostudies.com)  
Instructional Method: D  
CTEC Provider #: 2052

**Practitioners Publishing Company (Quickfinder)**  
P. O. Box 966  
Ft. Worth, TX 76109-0966  
(817) 332-3709  
(817) 252-4008 (Fax)  
[www.ppc.thomson.com](http://www.ppc.thomson.com)  
Instructional Method: D  
CTEC Provider #: 3039

**Refunds Today**  
3581 E. 1st Street  
Los Angeles, CA 90063  
(323) 261-0240  
(323) 261-4224 (Fax)  
[www.refundstoday.com](http://www.refundstoday.com)  
Instructional Method: C  
CTEC Provider #: 3044

**RFG Financial Training**  
1522 E Fourth Street Ste  
210  
Santa Ana, CA 92701  
(800) 515-8893  
(714) 560-8840 (Fax)  
Instructional Method: C  
CTEC Provider #: 3023

**Riverside Tax  
Consultants Association**  
P.O. Box 7596  
Riverside, CA 92513  
(951) 485-9800  
(951) 485-4966 (Fax)  
Instructional Method: C  
CTEC Provider #: 2036

**Riverside Unified  
School District**  
6735 Magnolia Ave  
Riverside, CA 92506  
(951) 788-7189  
(951) 369-4966 (Fax)  
[www.rusd.k12.ca.us](http://www.rusd.k12.ca.us)  
Instructional Method: C  
CTEC Provider #: 1083

**San Diego City College**  
1313 Park Blvd  
San Diego, CA 92101  
(619) 388-3488  
[www.sdcity.edu](http://www.sdcity.edu)  
Instructional Method: C  
CTEC Provider #: 2006

**San Diego Mesa College**  
7250 Mesa College Drive  
San Diego, CA 92111  
(619) 388-2600  
(603) 452-7511 (Fax)  
[www.sdmesa.sdcdd.cc.ca.us](http://www.sdmesa.sdcdd.cc.ca.us)  
Instructional Method: C  
CTEC Provider #: 3053

**San Mateo County  
Community College  
District**  
1700 W. Hillsdale Blvd.  
San Mateo, CA 94402  
(650) 574-6663  
(650) 574-6485 (Fax)  
[www.collegeofsanmateo.edu/ccounting](http://www.collegeofsanmateo.edu/ccounting)  
Instructional Method: C  
CTEC Provider #: 3025

**Sanders Tax Service**  
2115 Fruitvale Ave.  
Oakland, CA 94601  
(510) 534-6853  
(510) 534-0450 (Fax)  
[ted\\_tax@msn.com](mailto:ted_tax@msn.com)  
Instructional Method: C, D  
CTEC Provider #: 3046

**Spidell Publishing**  
P. O. Box 61044  
Anaheim, CA 92801  
(714) 776-7850  
(714) 776-9906 (Fax)  
[www.caltax.com](http://www.caltax.com)  
Instructional Method: C, D  
CTEC Provider #: 1019

**Super Lab Tax &  
Accounting Firm**  
3683 Enochs Street  
Santa Clara, CA 95051  
(408) 738-8382  
Instructional Method: C, D, I  
CTEC Provider #: 3061

**Tax Educators**  
3217 S 2600 E  
Salt Lake City,  
UT 84109-2735  
(866) 755-2853  
(866) 755-2853 (Fax)  
[www.tax-educators.com](http://www.tax-educators.com)  
Instructional Method: C, D  
CTEC Provider #: 3002

**Tax Link Seminars**  
2335 W. Foothill Blvd Ste  
16  
Upland, CA 91786  
(909) 621-1982  
(909) 625-4293 (Fax)  
Instructional Method: C, D  
CTEC Provider #: 1048

**Tax Smart University**  
4686-B Mercury Street  
San Diego, CA 92111  
(858) 614-1831  
(858) 614-1832  
Instructional Method: C, I  
CTEC Provider #: 2079

**Tax Talk Today**  
5510 Cherokee Avenue,  
Suite 200  
Alexandria, VA 22312  
(703) 642-6505  
(703) 642-6005 (Fax)  
[www.taxtalktoday.tv](http://www.taxtalktoday.tv)  
Instructional Method: C, D  
CTEC Provider #: 3022

**Tax Wise  
(Universal Tax Systems)**  
6 Mathis Drive, NW  
Rome, GA 30165  
(706) 625-7757  
(706) 236-9168 (Fax)  
[www.taxwise.com](http://www.taxwise.com)  
Instructional Method: C  
CTEC Provider #: 3049

**TaxResources, Inc.**  
7803 Madison Avenue B-370  
Citrus Heights, CA 95610  
(800) 398-9695  
(866) 332-9695 (Fax)  
[www.taxaudit.com](http://www.taxaudit.com)  
Instructional Method: C, D  
CTEC Provider #: 3027

**Taxtor Educators**  
P.O. Box 516  
Highland, CA 92346  
(909) 885-5017  
(909) 825-1125 (Fax)  
Instructional Method: C  
CTEC Provider #: 1065

**Taxxperts**  
1710 Broadway  
Sacramento, CA 95818  
(916) 441-6748  
(916) 441-5090 (Fax)  
[www.tax-xperts.net](http://www.tax-xperts.net)  
Instructional Method: C  
CTEC Provider #: 3032

**Team Tax Seminars**  
30650 Rancho California  
Road, #406  
Temecula, CA 92591  
(951) 695-1998  
(951) 699-5521 (Fax)  
Instructional Method: C  
CTEC Provider #: 3037

**The Business Masters, Inc.**  
1040 E Compton Blvd.  
Compton, CA 90221  
(310) 635-7653  
(310) 635-1491 (Fax)  
[www.TheTaxMasters.com](http://www.TheTaxMasters.com)  
Instructional Method: C  
CTEC Provider #: 3015

**The Phoenix Tax Group**  
1160 Brickyard Cove Road,  
Suite 200  
Point Richmond, CA 94801  
(510) 233-1099  
(925) 476-3636 (Fax)  
[www.phoenixtax.com](http://www.phoenixtax.com)  
Instructional Method: C, D  
CTEC Provider #: 1082

**The Tax Company**  
19401 Vermont Ave  
Suite C 100  
Torrance, CA 90502  
(800) 359-1004  
(310) 366-3355 (Fax)  
[www.thetaxcompany.us](http://www.thetaxcompany.us)  
Instructional Method: C, D  
CTEC Provider #: 2081

**The Tax Institute**  
424 18th Street  
Bakersfield, CA 93301  
(661) 861-0635  
(661) 633-2119 (Fax)  
[www.taxcollege.com](http://www.taxcollege.com)  
Instructional Method: D  
CTEC Provider #: 1007

**The Tax School**  
37444 Sycamore #21  
Newark, CA 94560  
(510) 796-1188  
(510) 796-1711 (Fax)  
[www.thetaxschool.com](http://www.thetaxschool.com)  
Instructional Method: D  
CTEC Provider #: 1003

**Thomson Tax &  
Accounting, Professionals  
Software & Services**  
7322 Newman Blvd.  
Dexter, MI 48130  
(800) 968-0600  
(734) 302-3260 (Fax)  
[www.cs.thomson.com](http://www.cs.thomson.com)  
Instructional Method: C, D  
CTEC Provider #: 3051

**Tri-Community Adult  
Education**  
PO Box 269  
Covina, CA 91723  
(626) 472-7681  
(626) 472-7684 (Fax)  
[www.cvusd.k12.ca.us/tri-commu-nity/tricomhome.htm](http://www.cvusd.k12.ca.us/tri-commu-nity/tricomhome.htm)  
Instructional Method: C  
CTEC Provider #: 1004

**Universal Accounting  
Center**  
5250 South Commerce  
Drive, Ste.100  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (Fax)  
[www.universaltaxschool.com](http://www.universaltaxschool.com)  
Instructional Method: D  
CTEC Provider #: 3060

**Wiseguides, Inc.**  
2796 Greenspire Ln.  
Akron, OH 44224  
(330) 475-0407  
(330) 475-0409 (Fax)  
[www.wiseguides.com](http://www.wiseguides.com)  
Instructional Method: C, D  
CTEC Provider #: 2012

# SCHOOLS APPROVED FOR QUALIFYING EDUCATION (60 HOURS)

**1040 Financial, Inc.**  
1701 Westwind Dr, Ste 112  
Bakersfield, CA 93301  
(888) 342-1040  
(661) 328-1000 (Fax)  
[www.1040financial.com/courses.shtml](http://www.1040financial.com/courses.shtml)  
Instructional Method: C, D, I  
CTEC Provider #: 3007

**A&B Office  
Income Tax School**  
2548 W. 7th Street  
Los Angeles, CA 90057  
(213) 365-2109  
(310) 893-6714 (Fax)  
[www.aboffice.com](http://www.aboffice.com)  
Instructional Method: C, D  
CTEC Provider #: 1057

**A+ Tax Educators**  
1081 Camino del Rio South, Ste. 213  
San Diego, CA 92108  
(619) 282-6502  
(800) 856-3017 (Fax)  
[www.aplustaxeducators.com](http://www.aplustaxeducators.com)  
Instructional Method: D  
CTEC Provider #: 3035

**AAARANA  
Business Enterprises**  
P.O. Box 227279  
Los Angeles, CA 90022  
(323) 832-0371  
(323) 832-0379 (Fax)  
Instructional Method: C  
CTEC Provider #: 1039

**Active Accounting, Inc**  
P.O. Box 1485  
Anderson, CA 96007  
(530) 378-8083  
(530) 378-8084 (Fax)  
[www.activetaxschool.com](http://www.activetaxschool.com)  
Instructional Method: C, D, I  
CTEC Provider #: 3054

**Allen C Clark  
Financial Services-Income  
Tax School**  
5142 Saviers Road  
Oxnard, CA 93033  
(805) 488-0196  
(805) 488-8655 (Fax)  
Instructional Method: C  
CTEC Provider #: 3009

**All Trade School**  
16911 Bellflower Blvd., Ste. 210  
Bellflower, CA 90706  
(800) 317-5318  
(562) 866-5036 (Fax)  
[latinschools@aol.com](mailto:latinschools@aol.com)  
Instructional Method: D  
CTEC Provider #: 3057

**American Schools**  
PO Box 5161  
Torrance, CA 90510  
(310) 544-2090  
(310) 377-0511 (Fax)  
[americanschoolsonline.com](http://americanschoolsonline.com)  
Instructional Method: D  
CTEC Provider #: 1012

**Apex Income Tax School**  
12127 Mall Blvd. Ste A-211  
Victorville, CA 92392  
(866) 957-1040  
(760) 955-6434 (Fax)  
[www.apex1040.com](http://www.apex1040.com)  
Instructional Method: C, D  
CTEC Provider #: 3040

**Aztec Tax Service**  
16540 Harbor Blvd., Ste J  
Fountain Valley, CA 92708  
(714) 839-4976  
(714) 839-1446 (Fax)  
Instructional Method: C  
CTEC Provider #: 3030

**CA Society of Enrolled  
Agents**  
3200 Ramos Circle  
Sacramento, CA 95827  
(916) 366-6646  
(916) 366-6674 (Fax)  
[www.csea.org](http://www.csea.org)  
Instructional Method: C  
CTEC Provider #: 1001

**Cabrillo College**  
6500 Soquel Drive  
[BELA Division]  
Aptos, CA 95003  
(831) 662-1914  
(831) 479-5717 (Fax)  
[www.cabrillo.edu](http://www.cabrillo.edu)  
Instructional Method: C  
CTEC Provider #: 2070

**California Society of Tax  
Consultants, Inc.**  
2050 W. Chapman, #114  
Orange, CA 92868  
(714) 634-0484  
(714) 634-4975 (Fax)  
[www.cstcsociety.org](http://www.cstcsociety.org)  
Instructional Method: C, D  
CTEC Provider #: 1000

**California Tax Institute**  
5281 Laurel View Circle  
Yorba Linda, CA 92886  
(800) 995-1747  
(714) 777-4267 (Fax)  
[www.caltaxinstitute.com](http://www.caltaxinstitute.com)  
Instructional Method: D  
CTEC Provider #: 1022

**California Tax Service**  
933 Niles Street  
Bakersfield, CA 93305  
(661) 323-0333  
(661) 323-3655 (Fax)  
Instructional Method: C  
CTEC Provider #: 3031

**Chaffey Adult School**  
211 West Fifth Street  
Ontario, CA 91762  
(909) 983-2010  
(909) 983-9916 (Fax)  
[www.chaffeyadulthoodschool.org](http://www.chaffeyadulthoodschool.org)  
Instructional Method: C  
CTEC Provider #: 1089

**Chaffey College**  
5885 Haven Ave.  
Rancho Cucamonga, CA 91737  
(909) 652-6826  
(909) 652-6825 (Fax)  
[www.chaffey.edu](http://www.chaffey.edu)  
Instructional Method: C  
CTEC Provider #: 2046

**Char's Income Tax Etc.**  
3201 F Street, Space 130  
Bakersfield, CA 93301  
(661) 324-6205  
(661) 324-6228 (Fax)  
Instructional Method: C  
CTEC Provider #: 3033

**College of the Sequoias**  
915 South Mooney Blvd.  
Visalia, CA 93277  
(559) 730-3936  
(559) 730-3984 (Fax)  
[www.cos.edu](http://www.cos.edu)  
Instructional Method: C  
CTEC Provider #: 2033

**Complete Tax Services**  
2662 Bechelli Ln.  
Redding, CA 96002  
(530) 221-8900  
(530) 221-7952 (Fax)  
[www.completetaxonline.com](http://www.completetaxonline.com)  
Instructional Method: C, D, I  
CTEC Provider #: 3050

**Compro Tax**  
5349 Crenshaw Blvd. Ste 103  
Los Angeles, CA 90043  
(323) 292-5812  
(323) 292-5816 (Fax)  
[www.comprotax.com](http://www.comprotax.com)  
Instructional Method: C  
CTEC Provider #: 3013

**Computax**  
PO Box 7943  
Riverside, CA 92513  
(951) 637-0536  
(951) 637-0543 (Fax)  
[www.computaxpro.com](http://www.computaxpro.com)  
Instructional Method: C, D  
CTEC Provider #: 2084

**First Tax Service**  
2690 South White Road, Ste. 65  
San Jose, CA 95148  
(408) 270-8600  
(408) 270-9993 (Fax)  
[www.firsttaxservice.com](http://www.firsttaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3026

**Five Star Services**  
1001 W. Carson, Suite P  
Torrance, CA 90502  
(310) 783-0318  
(310) 783-0048 (Fax)  
Instructional Method: C  
CTEC Provider #: 1010

**Foothill College**  
12345 El Monte Road  
Los Altos Hills, CA 94022  
(650) 949-7394  
(650) 948-2845 (Fax)  
[www.foothill.edu](http://www.foothill.edu)  
Instructional Method: C  
CTEC Provider #: 3043



**G & E Tax Institute**  
36649 Little Sycamore St.  
Palmdale, CA 93552  
(661) 285-6611  
(661) 285-5734 (Fax)  
[www.g-etaxinstitute.com](http://www.g-etaxinstitute.com)  
Instructional Method: C, D  
CTEC Provider #: 1006

**GM Tax School**  
1512 Butler Ave #1  
Los Angeles, CA 90025  
(310) 613-7635  
Instructional Method: D  
CTEC Provider #: 3056

**Golden City Professional Studies**  
P.O. Box 7125  
Alhambra, CA 91802  
(626) 457-8836  
(626) 457-8852 (Fax)  
[www.goldtax.com](http://www.goldtax.com)  
Instructional Method: D  
CTEC Provider #: 1023

**H & E Lopez Income Tax Service**  
910 Chester Ave.  
Bakersfield, CA 93301  
(661) 334-1040  
(661) 334-1046 (Fax)  
Instructional Method: C, D, I  
CTEC Provider #: 3029

**H & R Block Tax Services, Inc.**  
7604 Pacific Ave., 2nd Fl  
Stockton, CA 95207  
(209) 956-3765  
(209) 473-8752 (Fax)  
[www.hrblock.com](http://www.hrblock.com)  
Instructional Method: C  
CTEC Provider #: 1040

**Heald Colleges**  
670 Howard Street  
San Francisco, CA 94105  
(415) 808-1469  
(415) 808-1594  
[www.heald.edu](http://www.heald.edu)  
Instructional Method: C  
CTEC Provider #: 2018

**Heras Income Tax School**  
1316 Wilshire Blvd.  
Los Angeles, CA 90017  
(800) 347-9470  
(323) 644-7500 (Fax)  
[www.HerasTaxSchool.com](http://www.HerasTaxSchool.com)  
Instructional Method: C, D  
CTEC Provider #: 2086

**Imperial Valley Regional Occupational Program (IVROP)**  
687 State Street  
El Centro, CA 92243  
(760) 482-2600  
(760) 482-2750  
[www.ivrop.org](http://www.ivrop.org)  
Instructional Method: C  
CTEC Provider #: 3052

**Inglewood Adult School**  
106 E Manchester, Suite 350  
Inglewood, CA 90301  
(310) 330-5225  
(310) 330-5218 (Fax)  
Instructional Method: C  
CTEC Provider #: 1085

**Instant Tax Service**  
11262 Crenshaw Blvd  
Inglewood, CA 90303  
(314) 780-2100  
(310) 465-0171 (Fax)  
[www.instanttaxservice.com](http://www.instanttaxservice.com)  
Instructional Method: C  
CTEC Provider #: 3058

**International Career Development Center**  
5422 Sunset Blvd.  
Los Angeles, CA 90027  
(323) 468-0404  
(323) 468-0420 (Fax)  
[www.learncareer.com](http://www.learncareer.com)  
Instructional Method: C  
CTEC Provider #: 1035

**Jackson Hewitt Tax Services**  
3 Sylvan Way, 3rd Floor  
Parsippany, NJ 07054  
(800) 234-1040  
(972) 722-2844 (Fax)  
[www.jacksonhewitt.com](http://www.jacksonhewitt.com)  
Instructional Method: C  
CTEC Provider #: 1009

**Jordan & Jordan Financial**  
32611 North The Old Road  
Castaic, CA 91384  
(661) 257-9620  
(661) 257-0547 (Fax)  
[www.AFinancialConquest.com](http://www.AFinancialConquest.com)  
Instructional Method: C, D  
CTEC Provider #: 1068

**L&R Tax Training School**  
109 West Transit St  
Ontario, CA 91762  
(909) 986-8372  
(909) 986-8375 (Fax)  
[www.mdproservice.com/ESCUELATAXES.html](http://www.mdproservice.com/ESCUELATAXES.html)  
Instructional Method: C  
CTEC Provider #: 3016

**Latino Servicios, LLC**  
1450 Fruitvale Ave., Ste G  
Oakland, CA 94601  
(510) 434-2011  
(510) 434-2015 (Fax)  
[www.latino-taxes.com](http://www.latino-taxes.com)  
Instructional Method: C  
CTEC Provider #: 3047

**Liberty Tax Service**  
1716 Corporate Landing Parkway  
Virginia Beach, VA 23454  
(757) 493-8855  
(757) 493-0169 (Fax)  
[www.libertytax.com](http://www.libertytax.com)  
Instructional Method: C  
CTEC Provider #: 2097

**Lincoln Education Center**  
11262 Garden Grove Blvd  
Garden Grove, CA 92843  
(714) 534-4548  
(714) 530-4164 (Fax)  
[www.ggadulthoodeducation.org](http://www.ggadulthoodeducation.org)  
Instructional Method: C  
CTEC Provider #: 3012

**Lopez Tax Service, Inc.**  
1588 Moffett St, Ste F  
Salinas, CA 93905  
(831) 422-4888  
(831) 422-4844 (Fax)  
[www.lopeztaxservice.com](http://www.lopeztaxservice.com)  
Instructional Method: C, D  
CTEC Provider #: 2080

**Los Angeles Harbor College**  
1111 Figuerora Place  
Wilmington, CA 90744  
(310) 233-4000  
(310) 783-0048 (Fax)  
Instructional Method: C  
CTEC Provider #: 3048

**Los Angeles Southwest College**  
1600 West Imperial Highway  
Los Angeles, CA 90047  
(323) 241-5223  
(323) 241-5330 (Fax)  
[jdudley168@shcglobal.net](mailto:jdudley168@shcglobal.net)  
Instructional Method: C  
CTEC Provider #: 3028

**Los Rios Community College District**  
8401 Center Parkway  
Sacramento, CA 95823  
(916) 568-3100 ext. 14004  
(916) 691-7443 (Fax)  
[www.crc.losrios.edu](http://www.crc.losrios.edu)  
Instructional Method: C  
CTEC Provider #: 3006

**Mira Costa College Business Dept.**  
Business Dept, One Barnard Drive  
Oceanside, CA 92056  
(760) 757-2121 ext 6388  
(760) 795-6770 (Fax)  
[www.miracosta.edu/Instruction/Accounting](http://www.miracosta.edu/Instruction/Accounting)  
Instructional Method: C, I  
CTEC Provider #: 1074

**Montecito Financial Services, Inc.**  
300 W. Glenoaks Blvd, #200  
Glendale, CA 91202  
(818) 242-4888  
(818) 242-1060 (Fax)  
[www.roberthalltaxes.com](http://www.roberthalltaxes.com)  
Instructional Method: C  
CTEC Provider #: 3059

**Mr. Income Tax**  
4333 E. Slauson Avenue, Ste B  
Maywood, CA 90270  
(323) 560-4500  
(323) 560-4385 (Fax)  
[www.mrincometax.net](http://www.mrincometax.net)  
Instructional Method: C  
CTEC Provider #: 3036

**Mt. Diablo Adult Education**

1266 San Carlos Ave  
Concord CA 94518  
(925) 685-7340  
(925) 363-9757 (Fax)  
[www.mdusd.k12.ca.us](http://www.mdusd.k12.ca.us)  
Instructional Method: C  
CTEC Provider #: 2008

**Mt. San Jacinto College**

28237 La Piedra Road  
Menifee, CA 92584  
(951) 639-5522  
(951) 301-0368 (Fax)  
[www.msjc.edu](http://www.msjc.edu)  
Instructional Method: D, C  
CTEC Provider #: 3000

**MTX Financial Inc.**

8707 Lindley Ave, Ste D.  
Northridge, CA 91325  
(818) 772-2277  
(818) 772-2282 (Fax)  
[www.mtxaccounting.com](http://www.mtxaccounting.com)  
Instructional Method: C  
CTEC Provider #: 3062

**National Tax Training School**

P.O. Box 767  
Mahwah, NJ 07430  
(201) 684-0828  
(201) 684-0829 (Fax)  
[www.nattax.com](http://www.nattax.com)  
Instructional Method: D  
CTEC Provider #: 1025

**Nava Services Group, Inc.**

430 N. El Camino Real, Ste D  
San Clemente, CA 92672  
(949) 361-1084  
(949) 361-4396 (Fax)  
[www.navaservices.com](http://www.navaservices.com)  
Instructional Method: C, D  
CTEC Provider #: 3045

**Network Electronic Tax Services**

PO Box 1473  
Upland, CA 91785-1473  
(909) 949-4339  
(909) 944-2590 (Fax)  
Instructional Method: C, D  
CTEC Provider #: 1088

**People's Income Tax, Inc.**

1801 Libbie Avenue,  
Suite 100  
Richmond, VA 23226-1833  
(804) 204-1040  
(804) 213-4248 (Fax)  
[www.peopletax.com](http://www.peopletax.com)  
Instructional Method: C, D, I  
CTEC Provider #: 1071

**Platinum**

**Professional Studies**  
3020 Old Ranch Parkway,  
Suite 300  
Seal Beach, CA 90740  
(714) 625-1040  
(714) 625-4066 (Fax)  
[www.platinumprostudies.com](http://www.platinumprostudies.com)  
Instructional Method: D  
CTEC Provider #: 2052

**Raven Paul & Company, Inc.**

667 Cliffside Drive  
San Dimas, CA 91773  
(909) 394-6760  
(909) 971-0275 (Fax)  
Instructional Method: C  
CTEC Provider #: 3042

**Refunds Today**

3581 E. 1st Street  
Los Angeles, CA 90063  
(323) 261-0240  
(323) 261-4224 (Fax)  
[www.refundstoday.com](http://www.refundstoday.com)  
Instructional Method: C  
CTEC Provider #: 3044

**RFG Financial Training**

1522 E Fourth Street Ste 210  
Santa Ana, CA 92701  
(800) 515-8893  
(714) 560-8840 (Fax)  
Instructional Method: C  
CTEC Provider #: 3023

**San Diego City College**

1313 Park Blvd  
San Diego, CA 92101  
(619) 388-3488  
[www.sdcity.edu](http://www.sdcity.edu)  
Instructional Method: C  
CTEC Provider #: 2006

**San Diego Mesa College**

7250 Mesa College Drive  
San Diego, CA 92111  
(619) 388-2600  
(603) 452-7511 (Fax)  
[www.sdmesa.sdccl.cc.ca.us](http://www.sdmesa.sdccl.cc.ca.us)  
Instructional Method: C  
CTEC Provider #: 3053

**Sanders Tax Service**

2115 Fruitvale Ave  
Oakland, CA 94601  
(510) 534-6853  
(510) 534-0450 (Fax)  
[ted\\_tax@msn.com](mailto:ted_tax@msn.com)  
Instructional Method: C, D  
CTEC Provider #: 3046

**Santa Ana College**

1530 W 17th Street  
Santa Ana, CA 92706  
(714) 564-6762  
(714) 564-6133 (Fax)  
[www.scccl.blackboard.com](http://www.scccl.blackboard.com)  
Instructional Method: C  
CTEC Provider #: 2019

**Super Lab Tax & Accounting Firm**

3683 Enochs Street  
Santa Clara, CA 95051  
(408) 738-8382  
Instructional Method: C, D, I  
CTEC Provider #: 3061

**Tax Smart University**

4686-B Mercury Street  
San Diego, CA 92111  
(858) 614-1831  
(858) 614-1832  
Instructional Method: C, I  
CTEC Provider #: 2079

**Taxxperts**

1710 Broadway  
Sacramento, CA 95818  
(916) 441-6748  
(916) 441-5090 (Fax)  
[www.tax-xperts.net](http://www.tax-xperts.net)  
Instructional Method: C  
CTEC Provider #: 3032

**The Business Masters, Inc.**

1040 E Compton Blvd.  
Compton, CA 90221  
(310) 635-7653  
(310) 635-1491 (Fax)  
[www.TheTaxMasters.com](http://www.TheTaxMasters.com)  
Instructional Method: C  
CTEC Provider #: 3015

**The Tax Company**

19401 Vermont Ave Suite C 100  
Torrance, CA 90502  
(800) 359-1004  
(310) 366-3355 (Fax)  
[www.thetaxcompany.us](http://www.thetaxcompany.us)  
Instructional Method: D  
CTEC Provider #: 2081

**Tri-Community Adult Education**

PO Box 269  
Covina, CA 91723  
(626) 472-7681  
(626) 472-7684 (Fax)  
[www.cvsd.k12.ca.us/tri-community/tricomhome.htm](http://www.cvsd.k12.ca.us/tri-community/tricomhome.htm)  
Instructional Method: C  
CTEC Provider #: 1004

**Tri Tax**

1006 S. Gaffey St.  
San Pedro, CA 90731  
(888) 482-9252  
(310) 835-2745 (Fax)  
[www.incometaxclass.com](http://www.incometaxclass.com)  
Instructional Method: C  
CTEC Provider #: 3041

**Universal**


**Accounting Center**  
5250 South Commerce Drive, Ste.100  
Salt Lake City, UT 84107  
(801) 265-3777  
(801) 265-3798 (Fax)  
[www.universaltaxschool.com](http://www.universaltaxschool.com)  
Instructional Method: D  
CTEC Provider #: 3060

**Yuba Community College**

15880 Dam Road Ext.  
Clearlake, CA 95422  
(707) 995-7919  
(707) 994-3553  
[www.yuba.edu](http://www.yuba.edu)  
Instructional Method: C  
CTEC Provider #: 2003

## INDEPENDENT AUDITOR'S REPORT

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 TO THE BOARD OF DIRECTORS  
CALIFORNIA TAX EDUCATION COUNCIL  
SACRAMENTO, CALIFORNIA

We have audited the accompanying statements of financial position of the California Tax Education Council (a nonprofit organization) as of June 30, 2007 and 2006, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of California Tax Education Council's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the California Tax Education Council as of June 30, 2007 and 2006, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of activities – budget to actual on page 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Marcia Fritz & Company*

Marcia Fritz & Company  
Citrus Heights, California  
December 5, 2007

# STATEMENT OF FINANCIAL POSITION

As of June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 38,268	\$ 56,265
Certificates of Deposit	823,930	767,860
Returned Checks Receivable	—	3,405
Prepaid Expenses	<u>1,496</u>	<u>1,496</u>
Total Current Assets	863,694	829,026
 <b>Fixed Assets</b>		
Equipment, Net	<u>1000</u>	<u>5,000</u>
<b>Total Assets</b>	<u><u>\$ 864,694</u></u>	<u><u>\$ 834,026</u></u>
 <b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 106,788	\$ 28,809
Sales Tax Payable	<u>348</u>	<u>329</u>
Total Current Liabilities	107,136	29,138
 <b>Net Assets - Unrestricted</b>	<u>757,558</u>	<u>804,888</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 864,694</u></u>	<u><u>\$ 834,026</u></u>

See accompanying notes to financial statements.

# STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

*For the Years Ended June 30, 2007 and 2006*

	2007	2006
<b>Revenues:</b>		
Registration Fees	\$ 1,016,579	\$ 977,683
Late Registration Fees	124,461	110,198
Provider Fees	20,050	18,350
Mailing List	6,000	8,250
Other Income	1,603	3,193
Interest	31,070	19,851
	<u>1,199,763</u>	<u>1,137,525</u>
<b>Expenses:</b>		
Board Activities	107,562	103,891
General and Administrative	100,134	99,717
Communication and Technology	44,193	56,193
Curriculum Provider Committee	44,057	40,606
Budget and Finance Committee	1,642	—
Executive Committee	4,207	3,997
Governmental Relations Committee	353,971	214,771
Public Awareness Committee	345,629	408,483
Tax Preparer Committee	245,698	216,679
	<u>1,247,093</u>	<u>1,144,337</u>
<b>Increase in Net Assets</b>	<b>(47,330)</b>	<b>(6,812)</b>
<b>Net Assets Beginning</b>	<b>804,888</b>	<b>811,700</b>
<b>Net Assets Ending</b>	<b><u>\$ 757,558</u></b>	<b><u>\$ 804,888</u></b>

*See accompanying notes to financial statements.*

## STATEMENT OF CASH FLOWS

*For the Years Ended June 30, 2007 and 2006*

	<u>2007</u>	<u>2006</u>
<b>Cash Flows from Operating Activities</b>		
Increase (decrease) in net income	\$ (47,330)	\$ (6,812)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	4,000	4,000
Decrease (increase) in accounts receivable	3,405	(38)
Decrease (increase) prepaid expense	-	0
Increase (decrease) in accounts payable	<u>77,998</u>	<u>21,788</u>
Net cash from operating activities	<u>38,073</u>	<u>18,938</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of investment	(56,070)	(393,253)
(Reinvestment) maturity of certificates of deposit	<u>-</u>	<u>30,304</u>
Net cash provided by (used in) investing activities	<u>(56,070)</u>	<u>(362,949)</u>
Net increase (decrease) in cash	(17,997)	(344,011)
<b>Cash and Cash Equivalents:</b>		
July 1, 2006	<u>56,265</u>	<u>400,276</u>
June 30, 2007	<u><u>\$ 38,268</u></u>	<u><u>\$ 56,265</u></u>

*See accompanying notes to financial statements.*

## NOTES TO FINANCIAL STATEMENTS

For the Years Ended June 30, 2007 and 2006

### 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES:

#### *Principles of Accounting and Nature of Operations*

The accompanying financial statements reflect the operations for the California Tax Education Council (CTEC), which was incorporated on January 14, 1997, and commenced active operations on July 1, 1997. CTEC is a public benefit corporation and use or distribution of its assets is subject to certain restrictions.

The State of California requires that all persons in California who prepare taxes for a fee meet certain education requirements and register annually, with exception to IRS Circular 230 tax preparers. CTEC collects registration fees, verifies that tax preparers have met the education and bond requirements, issues certificates, and approves educational programs. CTEC registered 40,565 and 39,226 tax preparers in 2007 and 2006, respectively.

CTEC's operations are managed by an independent contractor (Advocation, Inc. of Sacramento, California), who charges a management fee.

#### *Basis of Accounting*

The financial statements have been prepared in accordance with generally accepted accounting principles.

#### *Use of Estimates*

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### *Fixed Assets*

All fixed assets are recorded at cost. CTEC provides for depreciation using the straight-line method over the estimated useful lives of the assets, which is five years.

#### *Investments*

Investments, composed of certificates of deposit, are valued at fair value. Interest earned is reported as revenue. Although all of the investments are managed through Wells Fargo Bank, who purchases, reinvests and redeems the certificates on

behalf of the Council, the individual certificates of deposits are held with various banking institutions and no single certificate exceeds the federally insured balance at any one banking institution. There is, therefore, no concentration of credit risk present.

#### *Revenue Recognition*

Revenue is recognized when required fee is received by CTEC.

#### *Reclassification*

Certain reclassifications have been made to the 2006 financial statements to conform to the 2007 presentation.

#### *Income Taxes*

CTEC is a nonprofit corporation exempt from income tax under Internal Revenue Code Sections 501(c)(3) and related California code sections.

#### *Cash and Cash Equivalents*

All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The carrying amount of cash and cash equivalents approximates fair value due to the short-term nature of these financial instruments.

### 2. EQUIPMENT

Equipment is summarized by major classifications as follows:

	2007	2006
Computer Equipment	\$ 20,000	\$ 20,000
Less Accumulated Depreciation	(19,000)	(15,000)
Equipment, Net	<u>\$ 1,000</u>	<u>\$ 5,000</u>

### 3. BOARD OF DIRECTORS

The California Tax Education Council is governed by a Board of directors who are: William Geideman, David Pugh, Jacqueline Marazzi, John Bishop, Frank Cabrera, C. Lester Crawford, Steven Desdier, Kenneth Hackett, MaryBeth LaMunyon-Jones, Scott Lawrence, S. Elaine Lyttleton, John Oliver, Ed Redrow, William Reilly, Lynne Shupp, Walter C. Thomas, and Jim Wright.



# SUPPLEMENTAL DATA

## The California Tax Education Council Statement of Activities - Budget and Actual June 30, 2007

	Budget	Actual	Variance
<b>Revenues:</b>			
Registration Fees	\$ 949,069	\$ 1,016,579	\$ 67,510
Late Registration Fees	105,000	124,461	19,461
Provider Fees	23,500	20,050	(3,450)
Mailing List	3,500	6,000	2,500
Other Income	2,000	1,603	(397)
Interest	35,000	31,070	(3,930)
Total Revenues	1,118,069	1,199,763	81,694
<b>Expenses:</b>			
Board Activities	99,154	107,562	8,408
General and Administrative	143,289	100,134	(43,155)
Audit Committee	1,000	-	(1,000)
Bylaws Committee	350	-	(350)
Communication and Technology	42,201	44,193	1992
Curriculum Provider Committee	57,951	44,057	(13,894)
Budget and Finance Committee	2,000	1,642	(358)
Executive Committee	5,700	4,207	(1,493)
Governmental Relations Committee	407,904	353,971	(53,933)
Public Awareness Committee	346,030	345,629	(401)
Tax Preparer Committee	242,406	245,698	3,292
Total Expenses	1,347,985	1,247,093	(100,892)
<b>Increase in Net Assets</b>	(229,916)	(47,330)	182,586
Net Assets Beginning	804,888	804,888	
Net Assets Ending	\$ 574,972	\$ 757,558	